

DOHERTY, WALLACE, PILLSBURY AND MURPHY, P.C.

ATTORNEYS AT LAW

ONE MONARCH PLACE, SUITE 1900  
SPRINGFIELD, MASSACHUSETTS 01144-1900

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SAMUEL A. MARSELLA  
MATTHEW J. RYAN, JR.  
OF COUNSEL

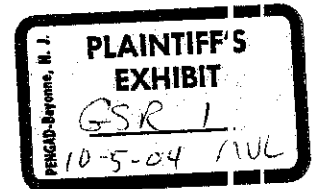
DUDLEY B. WALLACE  
(1900-1987)  
LOUIS W. DOHERTY  
(1898-1990)  
FREDERICK S. PILLSBURY  
(1919-1996)  
ROBERT E. MURPHY  
(1919-2003)

\* REGISTERED PATENT ATTORNEY  
\* ALSO ADMITTED IN CONNECTICUT  
\* ALSO ADMITTED IN NEW YORK  
\*\* ALSO ADMITTED IN DISTRICT OF COLUMBIA

PAUL S. DOHERTY  
PHILIP J. CALLAN, JR.  
GARY P. SHANNON  
ROBERT L. LEONARD  
A. CRAIG BROWN  
L. JEFFREY MEEHAN  
JOHN J. MCCARTHY  
DAVID J. MARTEL†  
WILLIAM P. HADLEY  
BARRY M. RYAN  
DEBORAH A. BASILE†  
PAUL M. MALECK  
CLAIRE L. THOMPSON  
W. GARTH JAMES\*\*  
GREGORY A. SCHMIDT  
MICHAEL K. CALLAN\*  
MICHAEL D. SWEET\*†  
✓ BERNADETTE HARRIGAN‡  
BRENDA S. DOHERTY  
MICHELE A. ROOKE  
THOMAS E. DAY\*  
KAREN K. CHADWELL\*†  
JOHN E. BONINI\*  
MICHAEL J. BONANNO\*

August 24, 2004

VIA HAND DELIVERY



Jack E. Houghton, Esq.  
78 Bartlett Avenue  
Pittsfield, MA 01201

Re: James Tulgan v. Berkshire Armored Car Services Co., Inc. Profit Sharing Plan, et als  
Civil Action No. 03 30298 MAP

Dear Attorney Houghton:

Enclosed please find the following documents regarding the above captioned case.

1. Notice of Taking Deposition of Defendant Gerard S. Reder which has been scheduled for September 15, 2004 at 10 a.m. at the offices of Doherty, Wallace, Pillsbury & Murphy;
2. Notice of Taking Deposition of Defendant Berkshire Armored Car Services Co., Inc. Profit Sharing Plan which has been scheduled for September 16, 2004 at 10 a.m. at the offices of Doherty, Wallace, Pillsbury & Murphy;
3. Notice of Taking Deposition of Defendant Berkshire Armored Car Services Co., Inc. which has been scheduled for September 16, 2004 at 1 p.m. at the offices of Doherty, Wallace, Pillsbury & Murphy;
4. Notice of Taking Deposition of Defendant Jacqueline Powers which has been scheduled for September 16, 2004 at 3 p.m. at the offices of Doherty, Wallace, Pillsbury & Murphy;
5. Plaintiff's Request for Production of Documents to the Defendant Berkshire Armored Car Services Co., Inc. Profit Sharing Plan;

DOHERTY, WALLACE, PILLSBURY AND MURPHY, P.C.

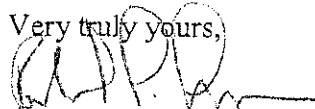
Jack E. Houghton, Esq.

August 24, 2004

Page 2

6. Plaintiff's Request for Production of Documents to the Defendant Berkshire Armored Car Services Co., Inc.; and
7. Plaintiff's Request for Production of Documents to the Defendant Gerard S. Reder.

Very truly yours,



Robert L. Leonard

RLL/tas

Enclosures

*Info notices only sent to Philbin*

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MASSACHUSETTS

CIVIL ACTION # 03CV30298-MAP

JAMES TULGAN,  
Plaintiff

v.

BERKSHIRE ARMORED CAR SERVICES  
CO., INC. PROFIT SHARING PLAN,  
BERKSHIRE ARMORED CAR SERVICES  
CO., INC., GERARD S. REDER and  
JACQUELINE POWERS  
Defendants

NOTICE OF TAKING DEPOSITION  
OF DEFENDANT GERARD S.  
REDER

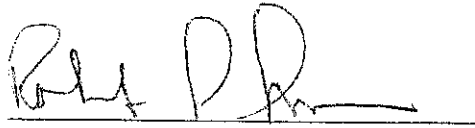
To: Jack E. Houghton, Jr., Esq.  
78 Bartlett Avenue  
Pittsfield, MA 01201

Please take notice that commencing at **10 a.m.** on **September 15, 2004** at the offices of Doherty, Wallace, Pillsbury & Murphy, P.C., One Monarch Place, Suite 1900, Springfield, Massachusetts, 01144-1900, the plaintiff in this action by his attorney will take the deposition upon oral examination of the defendant **Gerard S. Reder** pursuant to Federal. R. Civ. P. 30 before Philbin & Associates, Notary Public in and for the Commonwealth of Massachusetts, or some other officer authorized by law to administer oaths. The oral examination will continue from day to day until completed.

You are invited to attend and cross examine.

Dated: August 24, 2004

The Plaintiff  
By his Attorney

A handwritten signature in black ink, appearing to read 'Robt L. Leonard', written over a horizontal line.

Robert L. Leonard , Esquire  
Doherty, Wallace, Pillsbury & Murphy, P.C.  
One Monarch Place, Suite 1900  
Springfield, MA 01144-1900  
Tel: (413) 733-3111  
Fax: (413) 734-3910

cc: Philbin & Associates

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MASSACHUSETTS

CIVIL ACTION # 03CV30298-MAP

JAMES TULGAN,  
Plaintiff

v.

BERKSHIRE ARMORED CAR SERVICES  
CO., INC. PROFIT SHARING PLAN,  
BERKSHIRE ARMORED CAR SERVICES  
CO., INC., GERARD S. REDER and  
JACQUELINE POWERS  
Defendants

NOTICE OF TAKING DEPOSITION  
OF DEFENDANT BERKSHIRE  
ARMORED CAR SERVICES CO.,  
INC. PROFIT SHARING PLAN

To: Jack E. Houghton, Jr., Esq.  
78 Bartlett Avenue  
Pittsfield, MA 01201

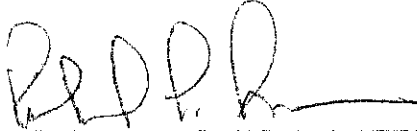
Please take notice that commencing at **10 a.m. on September 16, 2004** at the offices of Doherty, Wallace, Pillsbury & Murphy, P.C., One Monarch Place, Suite 1900, Springfield, Massachusetts, 01144-1900, the plaintiff in this action by his attorney will take the deposition upon oral examination of the defendant **Berkshire Armored Car Services Co., Inc. Profit Sharing Plan** pursuant to Federal R. Civ. P. 30 before Philbin & Associates, Notary Public in and for the Commonwealth of Massachusetts, or some other officer authorized by law to administer oaths. The oral examination will continue from day to day until completed.

Please note the requirement to designate representative pursuant to Federal Rule Civ. P. 30(b)(6).

You are invited to attend and cross examine.

Dated: August 24, 2004

The Plaintiff  
By his Attorney

A handwritten signature in black ink, appearing to read 'R. L. Leonard', written over a horizontal line.

Robert L. Leonard , Esquire  
Doherty, Wallace, Pillsbury & Murphy, P.C.  
One Monarch Place, Suite 1900  
Springfield, MA 01144-1900  
Tel: (413) 733-3111  
Fax: (413) 734-3910

cc: Philbin & Associates

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MASSACHUSETTS

CIVIL ACTION # 03CV30298-MAP

JAMES TULGAN,  
Plaintiff

v.

BERKSHIRE ARMORED CAR SERVICES  
CO., INC. PROFIT SHARING PLAN,  
BERKSHIRE ARMORED CAR SERVICES  
CO., INC., GERARD S. REDER and  
JACQUELINE POWERS  
Defendants

NOTICE OF TAKING DEPOSITION  
OF DEFENDANT BERKSHIRE  
ARMORED CAR SERVICES CO.,  
INC.

To: Jack E. Houghton, Jr., Esq.  
78 Bartlett Avenue  
Pittsfield, MA 01201

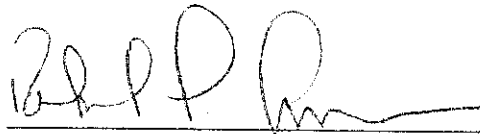
Please take notice that commencing at 1 p.m. on **September 16, 2004** at the offices of Doherty, Wallace, Pillsbury & Murphy, P.C., One Monarch Place, Suite 1900, Springfield, Massachusetts, 01144-1900, the plaintiff in this action by his attorney will take the deposition upon oral examination of the defendant **Berkshire Armored Car Services Co., Inc.** pursuant to Federal R. Civ. P. 30 before Philbin & Associates, Notary Public in and for the Commonwealth of Massachusetts, or some other officer authorized by law to administer oaths. The oral examination will continue from day to day until completed.

Please note the requirement to designate representative pursuant to Federal Rule Civ. P. 30(b)(6).

You are invited to attend and cross examine.

Dated: August 24, 2004

The Plaintiff  
By his Attorney

A handwritten signature in dark ink, appearing to read 'R. L. Leonard', written over a horizontal line.

Robert L. Leonard , Esquire  
Doherty, Wallace, Pillsbury & Murphy, P.C.  
One Monarch Place, Suite 1900  
Springfield, MA 01144-1900  
Tel: (413) 733-3111  
Fax: (413) 734-3910

cc: Philbin & Associates



UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MASSACHUSETTS

CIVIL ACTION # 03CV30298-MAP

JAMES TULGAN,  
Plaintiff

v.

BERKSHIRE ARMORED CAR SERVICES  
CO., INC. PROFIT SHARING PLAN,  
BERKSHIRE ARMORED CAR SERVICES  
CO., INC., GERARD S. REDER and  
JACQUELINE POWERS  
Defendants

NOTICE OF TAKING DEPOSITION  
OF DEFENDANT JACQUELINE  
POWERS


To: Jack E. Houghton, Jr., Esq.  
78 Bartlett Avenue  
Pittsfield, MA 01201

Please take notice that commencing at **3 p.m.** on **September 16, 2004** at the offices of Doherty, Wallace, Pillsbury & Murphy, P.C., One Monarch Place, Suite 1900, Springfield, Massachusetts, 01144-1900, the plaintiff in this action by his attorney will take the deposition upon oral examination of the defendant **Jacqueline Powers** pursuant to Federal R. Civ. P. 30 before Philbin & Associates, Notary Public in and for the Commonwealth of Massachusetts, or some other officer authorized by law to administer oaths. The oral examination will continue from day to day until completed.

You are invited to attend and cross examine.

Dated: August 24, 2004

The Plaintiff  
By his Attorney

A handwritten signature in black ink, appearing to read 'Robert L. Leonard', written over a horizontal line.

Robert L. Leonard , Esquire  
Doherty, Wallace, Pillsbury & Murphy, P.C.  
One Monarch Place, Suite 1900  
Springfield, MA 01144-1900  
Tel: (413) 733-3111  
Fax: (413) 734-3910

cc: Philbin & Associates

JIM TULGAN

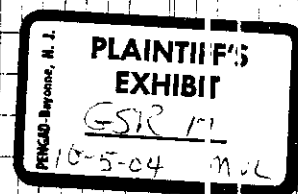
© WILSON JONES COMPANY

G7506 ColumnWrite 2

Prepared By	initials	Date
Approved By		

MADE IN U.S.A.

	1	2	3	4	5	6
		Owes BAC		Paid BAC		Balance
1	Total Due					191826
2						
3	7/91			1200 -		179826
4						
5	8/91			2400 -		175826
6						
7	9/91			1200 -		143826
8						
9	9/91			80458		135772
10						
11	11/91	244267				160203
12						
13	12/91	81698				168373
14						
15	1/92			161484		152225
16						
17	2/92	147185				166943
18						
19	3/92	895 -				175893
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HAS DOXIE 500 IN A DAY  
I PROPOSE PAYING HIM  
.125¢ A BOX.

BOTH KEN + ROGER ARE  
MATCHING OR BEATING  
MY QUOTA EXPECTATIONS AND  
I AM HAPPY WITH BOTH.  
I FEEL THAT PIECE WORK  
SHOULD INCREASE THEIR PRODUCT.  
EVEN MORE.

A stylized, handwritten signature in dark ink, possibly reading "Jim", with a long horizontal stroke extending to the right and a small loop at the end.

BERKSHIRE ARMORED CAR SERVICES, INC.  
SPRINGFIELD COIN ROOM  
JANUARY 1, 1991 TO SEPTEMBER 30, 1991

TOTAL DUE @ .018

\$ 144,934.20

EXPENSES PAID

Jim Tulgan Salary	\$ 52,118.44
Other Salaries	28,292.18
Payroll Taxes	8,671.54
Workers Comp Insurance	558.56
Health Insurance	4,460.41
Supplies & Other Expenses	44,898.29
Equipment Loan	<u>14,400.00</u>

TOTAL EXPENSES PAID

153,399.42

AMOUNT OVERPAID

8,465.22

OCTOBER 1, 1991 INVENTORY

2,804.58

TOTAL DUE

\$ 11,269.80

ATTENTION : JACKIE →

BOXES

PAPER

Q	1200 + 100 + 50 1400 1200 <u>3950</u>	11 CASES + 6 ROLLS <u>94 ROLLS</u>
D	2400 250 <u>2650</u>	11 CASES + 5 ROLL <u>93 ROLLS</u>
N	1200 <u>1200</u>	9 CASES + 5 ROLLS <u>77 ROLLS</u>
P	1800 <u>1800</u>	6 CASES + 6 ROLL <u>54 ROLLS</u>

SUPPLY INV. AS OF  
10/1/91.

BOXES  
Q-178✓  
D-144✓  
N-175✓  
P-152✓

PAPER 389  
A ROLL.

BAC  
1990 SPRINGFIELD COIN

1990 PAYROLL

Jim Tulgan	\$58,746.96	
Coin Rolling	<u>32,729.12</u>	\$91,476.08

PAYROLL TAXES

Jim FICA	3,924.45	
Other FICA	2,503.78	
Jim UT	378.00	
Other UT	<u>864.00</u>	7,670.23

WORKERS COMP INSURANCE

341.94

HEALTH INS (2weeks) & JIM

3,474.96

EXPENSES

65,094.38

EQUIPMENT LOAN

28,800.00

TOTAL AMOUNT PAID BY BAC

\$196,857.59

LESS: AMOUNT DUE

188,945.10

AMOUNT OVERPAID

\$ 7,912.49

## SCR 10-1-91 Inventory

Quarter Boxes	3,950	@ 178.00/m	= \$ 703.10
Dime Boxes	2,650	@ 144.00/m	= 381.60
Nickel Boxes	1,200	@ 175.00/m	= 210.00
Penny Boxes	1,800	@ 152.00/m	= 273.60

Quarter Paper	11 cases @ 31.10/cs	6 rolls @ 3.89	= 365.4
Dime Paper	11 cases @ 31.10/cs	5 rolls @ 3.89	= 361.59
Nickel Paper	9 cases @ 31.10/cs	5 rolls @ 3.89	= 299.35
Penny Paper	6 cases @ 31.10/cs	6 rolls @ 3.89	= 209.94

---

\$ 2,804.58

10/28	—	804.58	.
		<hr/> 2000.00	



## ROLLED INVENTORY

2

1991	QUARTERS	DIMES	NICKELS	PENNIES	TOTAL POLES
AUG SHIPPED TO FED	255000 -	40000 -	20000 -	198000 -	537000 -
PO OUT - FRBB	<265300->	<13000->	<73900->	<189900->	513000 -
AUGUST TOTAL					<643100->
SEPT SHIPPED TO FED	170000 -	56000 -	25000 -	90000 -	408000 -
PO OUT - FRBB	<168500->	<63800->	<43000->	<110600->	341000 -
SEPTEMBER TOTAL					<385900->
Sept 9/27 X MAINE ARMORED	<5000->	<8000->	<5000->	<6000->	351900 -
9/27 X MANCHESTER SECURITY	<15000->	- 0 -	- 0 -	- 0 -	<24000->
					<15000->
10/1 X MANCHESTER SECURITY	<15000->	- 0 -	- 0 -	- 0 -	311900 -
					<15000->
X 10/2 X MAINE ARMORED	<5000->	- 0 -	- 0 -	<6000->	302900 -
					<11000->
X 10/4 X MAINE ARMORED	<5000->	- 0 -	- 0 -	<6000->	<241900->
					<11000->
X 10/9 X MAINE ARMORED	<5000->	- 0 -	- 0 -	- 0 -	286900 -
					<5000->
X 10/11 X MAINE ARMORED	- 0 -	<8000->	<5000->	- 0 -	275900 -
					<13000->
X 10/16 X MAINE ARMORED	<5000->	- 0 -	- 0 -	- 0 -	262900 -
					<5000->
X 10/25 X MAINE ARMORED	<10000->	- 0 -	- 0 -	<6000->	257900 -
					<16000->
X 11/1 X MAINE ARMORED	<10000->	- 0 -	- 0 -	<6000->	241900 -
					<16000->
X 11/3 X MAINE ARMORED	- 0 -	- 0 -	<5000->	<6000->	225900 -
11/3					<11000->
X 11/15 X MAINE ARMORED	<5000->	<8000->	- 0 -	- 0 -	214900 -
					<13000->
X 11/18 X MAINE ARMORED	<10000->				201900 -
					<10000->
X 11/25 X MAINE ARMORED				<6000->	191900 -
					<6000->
12/6 X MAINE ARMORED				<12700->	185900 -
					<12700->
X 11/13 MAINE	<5000->	<8000->	<5000->	<12000->	173200
X 11/15				<6000->	<39000->
X 11/18				<12,000->	143,200
					<6,000->
					37,200
					<12,000->
					105,200

BERKSHIRE ARMORED CAR SERVICES, INC.  
SPRINGFIELD COIN ROOM  
JANUARY 1, 1990 TO SEPTEMBER 30, 1991

	<u>1990</u>	<u>1991</u>	<u>Total</u>
<u>TOTAL DUE @ .018</u>	\$ <u>188,945.10</u>	\$ <u>144,934.20</u>	\$ <u>333,879.30</u>
<u>EXPENSES PAID</u>			
Jim Tulgan Salary	58,746.96	52,118.44	110,865.40
Other Salaries	32,729.12	28,292.18	61,021.30
Payroll Taxes	7,670.23	8,671.54	16,341.77
Workers Comp Insurance	341.94	558.56	900.50
Health Insurance	3,474.96	4,460.41	7,935.37
Supplies & Other Expenses	65,094.38	44,898.29	109,992.67
Equipment Loan	<u>28,800.00</u>	<u>14,400.00</u>	<u>43,200.00</u>
<u>TOTAL EXPENSES PAID</u>	<u>196,857.59</u>	<u>153,399.42</u>	<u>350,257.01</u>
<u>AMOUNT OVERPAID</u>	<u>7,912.49</u>	<u>8,465.22</u>	<u>16,377.71</u>
<u>OCTOBER 1, 1991 INVENTORY</u>			<u>2,804.58</u>
<u>TOTAL DUE AT SEPTEMBER 30, 1991</u>			\$ <u>19,182.29</u>

free wrapping machines / box by machine  
target 500 per day / \$62.50

EN

DATE	BOXES DONE	PIECEWORK DONE @ .125 ea	ACTUAL HOURLY WAGE/WK	DIFF
7/17	280	35.00	50.00	-15.00
7/18	324	40.50	50.00	-9.50
7/19	300	37.50	25.00	+12.50
7/20	106	13.25	50.00	-36.75
7/21	200	25.00	50.00	-25.00
week total	1210	151.25	(36) 225.00	-73.75
7/24	164	20.50	40.62	-20.12
7/25	408	51.00	50.00	+1.00
7/26	100	12.50	18.75	-6.25
7/27	464	58.00	50.00	+8.00
7/28	408	51.00	50.00	+1.00
7/29	200	25.00	25.00	--
week total	1744	218.00	(37.5) 234.38	-16.38
7/31	200	25.00	40.62	-15.62
8/1	480	60.00	56.25	+3.75
8/2	480	60.00	56.25	+3.75
8/3	360	45.00	50.00	-5.00
8/4	412	51.50	50.00	+1.50
week total	1932	241.50	(40.5) 253.13	-11.63
8/7	400	50.00	50.00	--
8/8	400	50.00	50.00	--
8/9	480	60.00	50.00	+10.00
8/10	504	63.00	56.25	+6.75
8/11	440	55.00	53.12	+1.88
week total	2224	278.00	(41.5) 259.37	+18.63
9				

EN

DATE	BOXES DONE	PIECEWORK at .125	HOURLY	DIFF
8/14	100	12.50	34.37	-21.87
8/15	350	43.75	50.00	-6.25
8/16	372	46.50	50.00	-3.50
8/17	484	60.50	56.25	+4.25
8/18	462	57.75	54.68	+3.07
WEEK total	1771	221.00	(39.25) 245.30	-24.30
5 WEEK TOTAL	8881	1,109.75	(194.75) 1217.18	-107.42
		HRLY WAGE BY PIECEWORK	\$5.69	
		Avg 45 boxes per hour		

10

KEN

OTHER OPTIONS

AT .135

TOTAL BOXES 8881 X .135 = 1198.93

ACTUAL 1217.18

DIFF -18.25

AUG. HRLY WAGE 6.15

T .1375

TOTAL BOXES 8881 X .1375 = 1221.13

ACTUAL 1217.18

DIFF. +3.95

AUG. HRLY WAGE 6.27

T .14

TOTAL BOXES 8881 X .14 = 1243.34

ACTUAL 1217.18

+ 26.16

AUG HRLY WAGE - 6.38

one wrapping machine / box by hand  
target: 240 per day / \$60.00

ROGER

DATE	BOXES DONE	PIECEWORK PRICE @ 25.00	ACTUAL HOURLY WAGE / WK	DIFF.
7/17	121	30.25	56.25	- 26.00
7/18	240	60.00	56.25	+ 3.75
7/19	252	63.00	56.25	+ 6.75
7/20	220	55.00	50.00	+ 5.00
7/21	204	51.00	50.00	+ 1.00
week total	1037	259.25	(43) 268.75	- 9.50
7/24	240	60.00	56.25	+ 3.75
7/25	202	50.50	50.00	+ .50
7/26	43	10.75	18.75	- 8.00
7/27	244	61.00	56.25	+ 4.75
7/28	176	44.00	50.00	- 6.00
7/29	100	25.00	25.00	--
week total	1005	251.25	(41) 256.25	- 5.00
7/31	200	50.00	50.00	-
8/1	186	46.50	50.00	- 3.50
8/2	242	60.50	56.25	+ 4.25
8/3	250	62.50	56.25	+ 6.25
8/4	242	60.50	56.25	+ 4.25
week total	1120	280.00	(43) 268.75	+ 11.25
8/7	242	60.50	56.25	+ 4.25
8/8	240	60.00	56.25	+ 3.75
8/9	200	50.00	50.00	-
8/10	240	60.00	56.25	+ 3.75
8/11	240	60.00	56.25	+ 3.75
week total	1162	290.50	(44) 275.00	+ 15.50

ROGER

DATE	BOXES DONE	PIECEWORK AT .25	HOURLY	DIFC
8/14	200	50.00	50.00	---
8/15	240	60.00	56.25	+ 3.75
8/16	240	60.00	56.25	+ 3.75
8/17	240	60.00	56.25	+ 3.75
8/18	200	50.00	50.00	---
8/19	100	25.00	25.00	---
WEEK TOTAL	1220	305.00	(47) 293.75	+ 11.25
WK TOTAL	5544	1386.00	(215) 1362.50	+ 23.50
		HRLY WAGE BY PIECEWORK = \$6.35  Avg 26 boxes per hour		